Miss. 513. The argument of the defendant in such cases as the principal case is that as it is a sale to an undisclosed principal, under the well recognized rule of agency, the seller on learning the name of the principal can elect to treat the transaction as a sale to the principal, and not to the agent, and on so doing, if the principal is an adult, there is no sale to a minor, as the election to rely on the principal drops the agent from the transaction. If the strict principles of agency are to be applied this seems to be a very strong argument. In other words, the saloon keeper can at all times assume that the principal is an adult, as well when the name is not disclosed as when it is; and as the important thing under these statutes is the determination of the identity of the one who furnished the money and obtained the liquor, that this should turn on the actual facts, and not on the mere disclosure or mention of a *name,* the burden, however, being at all times upon the defendant to show the age of the principal. However, most of the cases are against this position. *Neely* v. *State,* 60 Ark. 66; *Holmes* v. *State,* 88 Ind. 145; *Com.* v. *Joslin,* 158 Mass. 482; *Ritcher* v. *State,* 63 Miss. 304; *Ross* v. *People,* 17 Hun 591.

SURETYSHIP—DISCHARGE OF SURETY BY FORGED RENEWAL OF NOTE.—The maker of a note on which the defendant was a surety gave a renewal note, forging defendant's name as surety. The maker becoming insolvent, action is brought against defendant as surety on the former note. *Held,* that the surrender of the old note and subsequent extension of time was a complete discharge. *Reints & DeBuhr* v. *Uhlenhopp* (1910), — Iowa —, 128 N. W. 400.

This decision does not seem to be in harmony with those of several other courts, though perhaps, in line with the trend of decisions in Iowa. In *Kirby* v. *Landis,* 54 Iowa 150, the court said the surety is discharged if prejudiced by the renewal. No authority is cited, the court reasoning from analogy that the surety would be discharged if told by the creditor that the debt was paid, hence he is discharged upon a cancellation of the instrument. In case the creditor is acting under a fraudulent inducement, it is at least doubtful whether his statement that the debt is paid, will discharge the surety, thus the premise upon which the court's argument is based is open to dispute. In *Hubbard* v. *Hart,* 71 Iowa 668, 33 N. W. 233, the surety was not discharged by the renewal, but in this case he discovered the fraud before giving up security which he held. In *Dwinnell* v. *McKibben,* 93 Iowa 331, 61 N. W. 985, the surety was not discharged by an extension fraudulently procured, but it does not appear whether or not the surety was particularly prejudiced. The court in the principal case re-announces the doctrine of *Kirby* v. *Landis,* supra, depending more, it would seem from the expression used, on authority, than on any conviction as to the justice of the case or the rules of law governing it. In *Stratton* v. *McMakin,* 84 Ky. 641, the court held that an extension procured by forgery did not excuse the obligor whose name was forged, though he had been prejudiced thereby. In *Carter* v. *Bank of Columbia,* 12 Ky. Law Rep. 968, 16 S. W. 79 the facts were identical with those of the principal case, the surety being held liable.

To the same effect *Bowman et al.* v. *Humphrey,* 18 Ky. Law Rep. 511, 37 S. W. 150: *Corydon Bank* v. *McClure* (1909), — Ky. —, 110 S. W. 856, again in 130 S. W. 971 (1910). Decisions from other states to the same effect are: *First Nat. Bank* v. *Buchanan,* 87 Tenn. 32, 1 L. R. A. 199; *Bebout* v. *Bodle,* 38 Ohio St. 500; *Allen* v. *Sharpe,* 37 Ind. 67. In *Bangs & Allcott* v. *Strong,* 10 Paige, Ch. 11, the court said that the surety is not discharged provided the creditor acted diligently upon discovering the fraud. The rule is well settled that to discharge the surety there must be more than a mere indulgence, there must be an extension of time on a valid and enforcible agreement. The creditor must have tied his hands during the period of extension, 32 Cyc. 191. It will hardly be contended that the extension of time granted in the principal case was binding on the creditor. The first note never was paid or extinguished. *Ritter* v. *Singmaster,* 73 Pa. St. 400. Nor does it make any difference, that the principal himself is liable on the renewal note, *Carter* v. *Bank of Columbia,* supra. Cancelling the old note through *mistake* discharges the surety if prejudicial to him, *Marshall Field & Co.* v. *Southerland,* 136 Ia. 218, 113 N. W. 770, 13 L. R. A. (N. S.) 576. The principal case presents a condition of affairs in which one of two innocent parties must suffer. This court seems to think that the burden should fall on the creditor, but the weight of authority seems to put the burden on the surety.

Taxation of Easements—Tax Sale.—In 1899 the defendants purchased certain lands in the city of Detroit, the deed conveying an easement for a railway track across a certain thirty-foot strip of land adjoining. Later that year J. F. Murphy as trustee, with money furnished by the Murphy Chair Co., who owned other adjoining lands, purchased the fee of the said thirty-foot strip subject to all easements. Taxes for the year 1903, not having been paid, the strip was sold to one Wiltsie of Rochester, N. Y. In 1906 the Murphy Chair Co. paid Wiltsie the amount of this claim, and the certificate of purchase was assigned by him in blank. This blank certificate, filled in with the name of A. D. Stansell, an associate of the counsel for the Michigan Chair Co., and James F. Murphy, was surrendered to the City Controller and a tax lease for ninety-nine years was issued to and in the name of Mr. Stansell who took it for the benefit of the Murphy Chair Co. In 1907 Stansell filed the bill in this case to remove the cloud from the title to the thirty-foot strip created by the easement of the defendant Co., upon the theory that it was wiped out by the sale and the ninety-nine year lease. *Held,* Stansell was merely a nominal complainant for the benefit of the Murphy Chair Co. It was its duty to pay the taxes on the servient estate, and its acquisition of the title through the transfer of the tax-sale certificate to its attorneys was, as to the defendant, a mere discharge of its duty, which gave it no new rights as to him. *Stansell* v. *American Radiator Co.* (1910), — Mich. —, 128 N. W. 789.

Although not necessary to the decision in this case, the court also came to the conclusion that the purchaser under the tax-sale of the thirty-foot strip which was subject to an easement would, in any event, take the servient estate subject to the easement. The court holds that under the statute, Compiled Laws §§ 3825 and 3850, easements for purposes of taxation must be regarded